



First Union Rail Corporation
NC5811
Commercial Leasing Group
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018
Tel 847 318-7575
847 318-7588

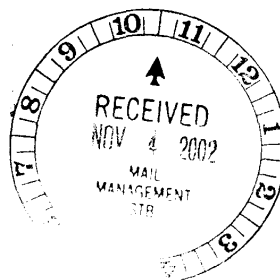
VIA UPS 2nd DAY AIR

November 1, 2002

RECORDATION NO. 24196 FILED

NOV 04 '02 12-26 PM

SURFACE TRANSPORTATION BOARD



Mr. Vernon E. Williams
Surface Transportation Board
1925 K Street, N.W., Room 704
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and two (2) copies of a Memorandum of Lease Agreement, dated September 23, 2002, a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Domino Foods, Inc. for
The American Sugar Refining Co.
8 Cripple Creek Road
Howell, NJ 07731

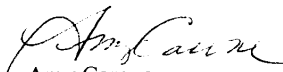
A description of the railroad equipment covered by the enclosed document is twenty-one (21) 4650 cubic foot covered hopper cars, with FURX marks, (see Exhibit A for numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions or concerns regarding the above-referenced matter, please feel free to contact me at (847) 384-5342. Thank you for your cooperation in this matter.

Very truly yours,


Amy Carone
Manager of Documentation

Enclosures

(DOFO001)

ASSGN. NO. DOFO001

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 23rd day of September, 2002, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Domino Foods Inc., for The American Sugar Refining Company ("Lessee"), a Delaware corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of September 6, 2002, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 1 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of August 1, 2002, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR

Title: Vice President Sales & Marketing

By: Amy Carone

Name: Amy Carone

Title: Mgr. of Documentation Executed on this 23rd day of September, 2002

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, SUSAN GROKULSKY, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 23rd day of September, 2002

Susan Grokulska
Notary Public

My Commission Expires:

8-14-2004
(Notary Public)



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SURFACE TRANSPORTATION BOARD

LESSEE:

DOMINO FOODS INC., for
THE AMERICAN SUGAR REFINING COMPANY

By: [Signature]
Name: ROBERT S. GIAMBRONE
Title: TRANSP. MANAGER

ATTEST:

By: [Signature]
Name: MARTHA SANTANA
Title: ADM ASST

Executed on this 6 day of September, 2002

[CORPORATE SEAL]

STATE OF New Jersey
COUNTY OF Mercer

Kathlene E. Holmes, a Notary Public of the County and State aforesaid,
certify that Robert S. Giambrone personally appeared before me this day and acknowledged his
due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 6 day of September, 2002

Kathlene E. Dalrymple
Notary Public

Commission Expires:

6-26-03
(Notary Public)

KATHLENE HOLMES
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires June 26, 2003

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Twenty-one (21)

DESCRIPTION OF CARS: 4650 cubic foot capacity covered hopper cars with gravity pneumatics, food grade lining, 6 round hatches down centerline and loading capacity of 268,000 lbs., ACF built.

CAR NUMBERS: See below:

FURX 816002
FURX 816003
FURX 816005
FURX 816006
FURX 816007
FURX 816011
FURX 816020
FURX 816021
FURX 816026
FURX 816036
FURX 816037
FURX 816040
FURX 816043
FURX 816044
FURX 816048
FURX 816059
FURX 816060
FURX 816062
FURX 816078
FURX 816079
FURX 816089
Count: 21